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**A.B. PLUS LIMITED**  
(A company limited by guarantee)

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**REPORT AND FINANCIAL STATEMENTS**

**31 MARCH 2014**

**Company number: 03467944**  
**Charity number: 1068191**

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COMPANIES HOUSE



**Clement Keys**

CHARTERED ACCOUNTANTS

**A.B. PLUS LIMITED**  
**(A company limited by guarantee)**

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**CONTENTS**

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	<b>Page</b>
<b>Director's and Trustees' Report</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes forming part of the financial statements</b>	<b>8 - 13</b>

**A.B. PLUS LIMITED**  
**(A company limited by guarantee)**

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**DIRECTOR'S AND TRUSTEES' REPORT**

**Year ended 31 March 2014**

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The trustees and the director of the charitable company present their report and unaudited accounts for the year ended 31 March 2014.

**Reference and administrative information**

Name of charitable company	A.B. PLUS LIMITED	
Company number	03467944	
Charity number	1068191	
Registered office	29-30 Lower Essex Street Birmingham B5 6SN	
Independent Examiner	Simon Atkins FCA Partner in Clement Keys LLP Chartered Accountants No. 8 Calthorpe Road Edgbaston Birmingham B15 1QT	
Director	Peter Browne	
Trustees	Peter Browne Thomas Matthews Ian Richards	(Chair) (Vice-Chair) (Treasurer)
Company secretary	Ian Richards	

**Structure, Governance and Management**

*Governing document*

The charity is constituted as a company limited by guarantee with charitable status, having no share capital. It was incorporated on 18 November 1997 and registered with the Charity Commission on 17 February 1998.

A.B. Plus is a membership organisation and is governed by its memorandum and articles of association dated 18 November 1997 as amended by special resolutions dated 3 February 1998 and 3 June 2008.

**A.B. PLUS LIMITED**  
**(A company limited by guarantee)**

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**DIRECTOR'S AND TRUSTEES' REPORT continued**

**Year ended 31 March 2014**

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**Structure, Governance and Management – continued**

*Recruitment and appointment of directors*

Directors, who are trustees for the purposes of charity law, are appointed and resign in accordance with the Articles of Association. In appointing directors, due regard is given to the skills mix and profile of the existing board.

The Board of Trustees consists of eight elected and up to four co-opted members. New trustees are elected by the members of A.B. Plus at its AGM; trustees serve for a term of two years. The elected trustees are able to co-opt up to four additional members.

The Board of Trustees is responsible for setting the organisation's strategy with day to day operational management delegated to the Centre Manager. Trustees then undertake various roles to provide scrutiny and to review risk, performance and implementation of the organisation's policies. The Centre Manager receives regular supervision from the Vice Chair of trustees and formally reports to the board at each meeting.

*Organisational structure*

The charitable company is governed by its Board of Directors which is responsible for formulating the strategies and policies of the charitable company including the approval of budgets and the annual accounts. The Board meets in formal session approximately eight times a year to determine overall strategy, oversee the furtherance of the charitable company's objectives and consider reports.

The charitable company also benefits from many voluntary hours and unclaimed out of pocket expenses contributed by its trustees and volunteer helpers.

*Risk management*

The consideration of risks is inherent in the charitable company's planning and decision making processes. The directors have identified major risks to which they consider the charitable company to be exposed and regularly review the actions considered necessary to mitigate those risks.

The trustees are aware that the charitable company has relied on Birmingham City Council, which is responsible for the public health budget, for the majority of its funding during the year. The trustees are constantly seeking ways to raise funds from other sources and have successfully submitted a bid to the Big Lottery jointly with Freshwinds, which has resulted in additional gross annual funding of £23,700.

**Objectives and Activities**

The charitable company's objectives as set out in its governing document are:

To promote in Birmingham and the West Midlands the relief of sickness among persons affected by HIV/AIDS and the mental distress caused thereby in particular but not exclusively by a) the provision of an advice, information and counselling service, b) advancing the education of the public concerning all matters relating to HIV/AIDS and c) the provision of recreational facilities calculated to relieve the need of such persons. Considerable efforts need to be made to challenge the stigma that people living with HIV still face 30 years into the epidemic.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

**A.B. PLUS LIMITED**  
**(A company limited by guarantee)**

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**DIRECTOR'S AND TRUSTEES' REPORT continued**

**Year ended 31 March 2014**

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**Review of activities – continued**

The principal activity of the charitable company in the year under review was to provide drop-in and support services to people living with HIV and AIDS in Birmingham and the West Midlands. The vast majority of the charitable company's expenditure is incurred in supporting this activity.

The charitable company refers members with specific issues to appropriate agencies, such as Terrance Higgins Trust, Freshwinds, Red Cross, Barnardo's and HGL, which provide support around benefits, housing, debt advice, immigration, children and families and counselling. In addition, it runs a men's and a women's group, in which activities relevant to those specific groups are undertaken. Residential weekends, organised by National Long-Term Survivors are offered to members who qualify as either long-term diagnosed, 5 years plus, or are newly diagnosed. Three day respite care breaks are also offered at Trebullom in Cornwall.

**Achievements and performance**

During 2013/14 the charitable company welcomed 352 services users to the drop-in centre, which is open on Mondays and Fridays, including 70 new members accessing services for the first time. Overall between April 2013 and March 2014 there were 2,731 individual visits by members which equates to approximately 72 member visits per week. A hot meal is provided each Monday and Friday when the drop-in is open and each member who is eligible gets a bag of food to take home. Alongside this, the charitable company provides events such as St Patrick's Day and Positive Health Choices sessions on topics such as living with HIV and alcohol and drugs. There is also information on treatment updates and activities such as fitness classes and theatre trips. Two peer groups operate, one for women and one for men, which meet separately once a month for activities and discussions of their own choosing. Members are encouraged to run the groups themselves with as little intervention as possible.

The charitable company engages in outreach events within the different communities that are represented within the membership so that there is a presence in the wider community and so that people know about its work and are able to refer those in need of its services. The charitable company works closely with the local HIV clinics and the Birmingham HIV Partnership in order to ensure clear pathways for referral to it and also between agencies in order to provide the best possible support for members who are willing and ready to engage in their own support and wellbeing. The drop-in is an open and inclusive environment for all people who are living with HIV and as such is of great value to new members who are coming to terms with their diagnosis as it allows them to engage with others who are moving forward in their lives with the help of the services provided.

A successful joint bid to the Big Lottery with Freshwinds resulted in the appointment of a new support worker in October 2013, who will focus on helping HIV positive people with complex needs to improve their management of their own condition and reduce their vulnerability to health crises. The project will run until October 2015.

**Financial Review**

The result for the year and financial position of the charitable company are as shown in the attached financial statements.

Total income has increased from £98,350 in 2013 to £104,018 in 2014 due to the Big Lottery project mentioned above and a full year's funding from the HIV Partnership. Donations from other charities and trusts, including Gentlemen's Night Out, were lower than in 2013, and income from room hire fell, following the departure of the tenant.

**A.B. PLUS LIMITED**  
**(A company limited by guarantee)**

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**DIRECTOR'S AND TRUSTEES' REPORT continued**

**Year ended 31 March 2014**

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**Financial Review – continued**

Expenditure increased from £100,095 in 2013 to £110,058 in 2014 mainly as a result of increases in staff costs due to the appointment of a support worker funded by the Big Lottery bid and a rise in professional fees for specialist advice. Overall the charitable company recorded a net deficit of £6,040 for the year (2013 – deficit £1,745).

**Reserves policy**

The General Unrestricted Fund balance at 31 March 2014 was £13,841 (2013 - £19,881). The trustees consider that, ideally, unrestricted reserves should equate to approximately six months' running costs, budgeted to be £50,000. The available unrestricted reserves are therefore below target by £36,159. It is the trustees' intention to use any surplus funds generated in 2015 to improve this position.

**Investment policy**

The trustees invest surplus funds in interest bearing bank accounts with instant access to ensure that the funds are readily available as and when required.

**Plans for future periods**

A.B. Plus Limited will continue to provide drop-in and support service to people living with HIV and AIDS in Birmingham and the West Midlands. It will work with other members of the HIV Partnership to secure funding from Birmingham City Council and others for 2014/2015 and beyond.

**Responsibilities of the Director and Trustees**

The director and the trustees are responsible for preparing the Director's and Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**A.B. PLUS LIMITED**  
**(A company limited by guarantee)**

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**DIRECTOR'S AND TRUSTEES' REPORT continued**

**Year ended 31 March 2014**

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**Responsibilities of the Director and Trustees - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under section 415A of the Companies Act 2006.

Approved by the Trustees on 5 August 2014 and signed on their behalf by:



**Peter Browne**  
**Director and Trustee**

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## INDEPENDENT EXAMINER'S REPORT TO THE DIRECTOR AND TRUSTEES OF

### A.B. PLUS LIMITED

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I report on the accounts of the charitable company for the year ended 31 March 2014, which are set out on pages 6 to 12.

#### Respective responsibilities of trustees and examiner

The director and the trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

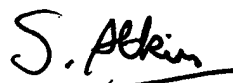
(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Clement Keys LLP  
Chartered Accountants  
No. 8 Calthorpe Road  
Edgbaston  
Birmingham  
B15 1QT



Simon Atkins FCA  
Chartered Accountant  
Partner in Clement Keys LLP

Date: 5 August 2014



**A.B. PLUS LIMITED**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating an income and expenditure account)

Year ended 31 March 2014

	Note	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income - donations		10,176	-	10,176	17,446
Health Authority funding		-	55,799	55,799	60,794
Social Care funding		-	24,866	24,866	17,102
Big Lottery		-	10,922	10,922	-
Other incoming resources – rent		2,250	-	2,250	3,000
<b>Investment income</b>					
Interest receivable		5	-	5	8
<b>Total incoming resources</b>		<u>12,431</u>	<u>91,587</u>	<u>104,018</u>	<u>98,350</u>
<b>Resources expended</b>					
Charitable activities	2	13,441	91,587	105,028	98,595
Governance costs	3	5,030	-	5,030	1,500
<b>Total resources expended</b>		<u>18,471</u>	<u>91,587</u>	<u>110,058</u>	<u>100,095</u>
<b>Movement in total funds for the year (being net expenditure for the year)</b>		(6,040)	-	(6,040)	(1,745)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>19,881</u>	-	<u>19,881</u>	<u>21,626</u>
<b>Total funds carried forward</b>		<u>13,841</u>	-	<u>13,841</u>	<u>19,881</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All incoming and outgoing resources derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

**A.B. PLUS LIMITED**  
(A company limited by guarantee)

**BALANCE SHEET as at 31 March 2014**  
Company number 03467944

	Note	2014		2013	
		£	£	£	£
<b>Fixed assets</b>	5		-		1,081
<b>Current assets</b>					
Debtors	6	11,963		13,868	
Cash at bank and in hand		8,863		12,871	
		20,826		26,739	
<b>Creditors: amounts falling due within one year</b>	7	(6,985)		(7,939)	
<b>Net current assets</b>			<u>13,841</u>		<u>18,800</u>
<b>Total assets less current liabilities</b>			<u>13,841</u>		<u>19,881</u>
<b>Reserves</b>					
<i>Unrestricted funds</i>					
General			13,841		19,881
			<u>13,841</u>		<u>19,881</u>

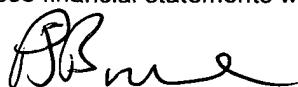
**STATEMENT BY THE DIRECTOR WITH REGARD TO AUDIT EXEMPTION**

The director considers that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 and members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 31 March 2014 and of its incoming resources and application of resources, including the net income or expenditure for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to companies subject to the small companies regime and in accordance with Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the trustees on 5 August 2014 and were signed on their behalf by:



**Peter Browne**  
Director and Trustee

The notes on pages 8 to 13 form part of these accounts.



**A.B. PLUS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 31 March 2014**

<b>2</b>	<b>Charitable activities</b>	<b>Total 2014 £</b>	<b>Total 2013 £</b>
	Grants awarded	3,619	4,480
	Wages and related costs	57,871	46,421
	Light and heat	4,796	4,263
	Printing and stationery	1,895	2,354
	Rent, rates and water	13,763	13,085
	Telephone and website	1,657	2,082
	Provisions and cleaning	4,726	6,344
	Depreciation	1,081	2,230
	Advertising	5,051	5,348
	Repairs and renewals	5,380	6,016
	Travel and transport	1,421	3,179
	Insurance	3,301	2,450
	Bank interest and charges	<u>467</u>	<u>343</u>
		<u>105,028</u>	<u>98,595</u>
<b>3</b>	<b>Governance costs</b>	<b>2014 £</b>	<b>2013 £</b>
	Independent examination fee	1,500	1,500
	Professional fees	<u>3,530</u>	<u>-</u>
		<u>5,030</u>	<u>1,500</u>

None of the Trustees receive any remuneration from the charitable company (2013: £nil) and no Trustees claimed any for the reimbursement of any expenses (2013: £nil).

**A.B. PLUS LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 31 March 2014**

<b>4</b>	<b>Net outgoing resources</b>	<b>2014</b>	<b>2013</b>
		<b>£</b>	<b>£</b>
	The following items are included in arriving at net outgoing resources:		
	Depreciation	1,081	2,230
	Independent Examination fees	1,500	1,500
		<u>          </u>	<u>          </u>
<b>5</b>	<b>Fixed assets</b>	<b>Improvements to Leasehold property</b>	
			<b>£</b>
	<b>Cost</b>		
	As at 1 April 2013 and 31 March 2014		10,000
			<u>          </u>
	<b>Depreciation</b>		
	As at 1 April 2013		8,919
	Charge for the year		1,081
			<u>          </u>
	As at 31 March 2014		10,000
			<u>          </u>
	<b>Net book value</b>		
	As at 31 March 2014		-
			<u>          </u>
	As at 31 March 2013		1,081
			<u>          </u>
<b>6</b>	<b>Debtors</b>	<b>2014</b>	<b>2013</b>
		<b>£</b>	<b>£</b>
	Other debtors	11,963	13,868
		<u>          </u>	<u>          </u>
	Other debtors includes an amount of £6,204 relating to Birmingham City Council 2013/2014 funding received on 10 April 2014 and an amount of £5,001 relating to 2013/2014 Big Lottery funding received on 24 April 2014.		
<b>7</b>	<b>Creditors: amounts falling due within one year</b>	<b>2014</b>	<b>2013</b>
		<b>£</b>	<b>£</b>
	Other creditors	6,985	7,939
		<u>          </u>	<u>          </u>

**A.B. PLUS LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2014

**8 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	-	-	-
Net current assets	13,841	-	13,841
	<u>13,841</u>	<u>-</u>	<u>13,841</u>

**9 Movement in funds**

	At 1 April 2013 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2014 £
<b>Unrestricted funds</b>					
General fund	19,881	8,812	(14,852)	-	13,841
Designated fund	-	3,619	(3,619)	-	-
<b>Restricted funds</b>					
Birmingham East and North PCT	-	55,799	(55,799)	-	-
Social Care – HIV Partnership	-	24,866	(24,866)	-	-
Big Lottery	-	10,922	(10,922)	-	-
	<u>19,881</u>	<u>104,018</u>	<u>(110,058)</u>	<u>-</u>	<u>13,841</u>

The following funds were received by the charitable company:

**Designated fund**

Hardship fund – emergency funding paid out to members who are in dire need.

**Restricted fund**

Birmingham East and North PCT – core funding to cover salary costs and to support the centre's activities.

Social Care – HIV Partnership – core funding to cover salary costs and to support the centre's activities.

Big Lottery - funding to cover salary costs and to support the centre's activities.

**10 Capital and financial commitments**

The charitable company has no capital expenditure contracted for but not provided in the accounts (2013: £Nil).

**A.B. PLUS LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 31 March 2014**

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**11      Members**

The charity is incorporated as a company limited by guarantee having no share capital. In accordance with the Memorandum of Association every member is liable to contribute a sum of £1 in the event of the charitable company being wound up. As at 31 March 2014 there were 2 members (2013: 2 members).